

APPENDIX B

[Caption omitted.]

This cause came on to be heard on the transcript of record from the Tax Court of the United States, and was argued by counsel.

ON CONSIDERATION WHEREOF IT IS NOW HEREBY ORDERED, ADJUDGED, AND DECREED that the order of said The Tax Court of the United States be and it hereby is affirmed in part and reversed in part in accordance with the opinion of this Court.

A. DANIEL FUSARO,
Clerk.

By VINCENT A. CARLIN,
Chief Deputy Clerk: